

**Appropriation Account 2023**

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**Vote 11**

**Office of the  
Minister for Public Expenditure,  
National Development Plan Delivery and  
Reform**

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## **Introduction**

As Accounting Officer for Vote 11, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2023, for the salaries and expenses of the Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform, for certain services administered by the Office of the Minister and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €4.601 million is liable for surrender to the Exchequer. The statement of accounting policies and principles and notes 1 to 7 form part of the account.

### ***Change of Department name***

On 1 February 2023, the Public Expenditure and Reform (Alteration of Name of Department and Title of Minister) Order 2023 came into operation to give legal effect to a name change announced by the Taoiseach on 17 December 2022. This changed the name of the Department from the Department of Public Expenditure and Reform to the Department of Public Expenditure, National Development Plan Delivery and Reform.

### ***Structural changes***

During 2022, the Department completed a strategic review of its operating model and implemented a divisional reorganisation. The new operating model allows the Department to work in a more integrated way and ensure a more joined-up approach to policy and service provision. Consequently, from 2023, there is a single programme for the whole Department reflecting this integrated approach and the 2022 comparatives have been restated. Three subheads have changed as part of the new operating model and now exist as part of wider subheads. These are the public pay determination support, civil service arbitration and appeals, and consultancy and other services subheads (all consultancy is now included in a single administration subhead). The subhead for non-profit sector data project is closed, as the project is now complete.

## **Statement of accounting policies and principles**

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2023, have been applied in the preparation of the account.

**Depreciation**

Depreciation is calculated and charged on a straight line monthly basis from the month of acquisition/commissioning.

The useful lives and associated amortisation rates of major classes of intangible assets have been generally estimated as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Acquired software	5 years	10%
Developed software	10 years	20%

**Statement on internal financial control*****Responsibility for system of internal financial control***

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

The Department of Finance provides certain services on a shared basis to Vote 11, thus their statement on internal financial control is also relevant and considered by the Department.

***Shared services***

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the National Shared Services Office (NSSO) for the provision of HR, finance and payroll shared service.

I rely on a letter of assurance from the Accounting Officer of the Vote for the NSSO that the appropriate controls are exercised in the provision of shared services, including financial shared services, to this Department

### ***Financial control environment***

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- The statement on internal financial control for the Department of Finance is also relevant given that the Department of Finance provides certain services on a shared basis to Vote 11.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

### ***Administrative controls and management reporting***

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability, and in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

### ***Internal audit and Audit Committee***

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

### ***Procurement***

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and services, including the cost of contracted-in staff, amounted to a total of €4.89 million in 2023.

The Department has provided details of one non-competitive but compliant contract in excess of €25,000 in the annual return in respect of Circular 40/2002.

***Risk and control framework***

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The high level risks facing the Department are reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

***Ongoing monitoring and review***

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

***Review of effectiveness***

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

***Internal financial control issues***

No weaknesses in internal financial control were identified in relation to 2023 that require disclosure in the appropriation account.

**David Moloney**  
Accounting Officer  
Department of Public Expenditure, National Development Plan Delivery  
and Reform

7 March 2024

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 11 Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform**

##### **Opinion on the appropriation account**

I have audited the appropriation account for Vote 11 Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform for the year ended 31 December 2023 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 11 Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform for the year ended 31 December 2023, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

##### ***Basis of opinion***

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Public Expenditure, National Development Plan Delivery and Reform and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### **Report on the statement on internal financial control, and on other matters**

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

**Seamus McCarthy**  
Comptroller and Auditor General

10 June 2024

## Appendix to the report

### Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure National Development Plan Delivery and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure National Development Plan Delivery and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

### Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

### Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

## Vote 11 Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform

### Appropriation Account 2023

		2023		2022
	Estimate provision	Outturn	Outturn	
	€000	€000	€000	€000
<b>Programme expenditure</b>				
A Public expenditure and sectoral policy				
	<i>Original</i>	54,322		
	<i>Supplementary</i>	1	54,323	44,902
<b>Gross expenditure</b>		<b>54,323</b>	<b>50,004</b>	<b>44,902</b>
<i>Deduct</i>				
C Appropriations-in-aid		<b>3,025</b>	<b>3,307</b>	<b>3,852</b>
<b>Net expenditure</b>				
	<i>Original</i>	51,297		
	<i>Supplementary</i>	1		
		<b>51,298</b>	<b>46,697</b>	<b>41,050</b>

### Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2023	2022
	€	€
<b>Surplus to be surrendered</b>	<b>4,600,773</b>	<b>5,474,721</b>

**David Moloney**

Accounting Officer

Department of Public Expenditure, National Development Plan Delivery and Reform

7 March 2024

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Programme cost	18,822	17,253
Pay	27,814	24,912
Non pay	3,368	2,737
<b>Gross expenditure</b>	<b>50,004</b>	<b>44,902</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>3,307</b>	<b>3,852</b>
<b>Net expenditure</b>	<b>46,697</b>	<b>41,050</b>
<b>Changes in capital assets</b>		
<b><i>Property, plant and equipment (note 2.1)</i></b>		
Depreciation	21	
<b><i>Intangible assets (note 2.2)</i></b>		
Purchases	(364)	
Amortisation	340	
	(3)	(137)
<b>Changes in net current assets</b>		
Increase in prepayments	(345)	
Increase in accrued income	(8)	
Decrease in accrued expenses	(46)	
	(399)	162
<b>Direct expenditure</b>	<b>46,295</b>	<b>41,075</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	11,376	11,860
Notional rents	2,512	2,512
<b>Net programme cost</b>	<b>60,183</b>	<b>55,447</b>

### 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 11 borne elsewhere.

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Vote 7 Office of the Minister for Finance	1,400	1,457
Vote 12 Superannuation and Retired Allowances	6,728	7,585
Vote 13 Office of Public Works	1,723	1,957
Vote 18 National Shared Services Office	1,009	211
Vote 20 Garda Síochána	234	223
Vote 43 Office of the Government Chief Information Officer	522	427
	<u>11,616</u>	<u>11,860</u>
Cost of shared services provided to other votes <sup>a</sup>	<u>(240)</u>	<u>—</u>
	<b><u>11,376</u></b>	<b><u>11,860</u></b>

Note <sup>a</sup> The shared services provided to other votes relates to the value of audit shared services provided by this Department to the Department of Finance in 2023.

## Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
<b>Fixed Assets</b>			
Property, plant and equipment	2.1	47	68
Intangible assets	2.2	2,138	2,114
<b>Total fixed assets</b>		<b>2,185</b>	<b>2,182</b>
<b>Current assets</b>			
Bank and cash		612	3,497
Prepayments	2.3	607	262
Accrued income	2.4	8	—
Other debit balances	2.5	273	276
Net Exchequer funding	2.7	255	—
<b>Total current assets</b>		<b>1,755</b>	<b>4,035</b>
<b>Less current liabilities</b>			
Accrued expenses		144	190
Other credit balances	2.6	1,140	1,168
Net Exchequer funding	2.7	—	2,605
<b>Total current liabilities</b>		<b>1,284</b>	<b>3,963</b>
<b>Net current assets</b>		<b>471</b>	<b>72</b>
<b>Net assets</b>		<b>2,656</b>	<b>2,254</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.8	<b>2,656</b>	<b>2,254</b>

## 2.1 Property, plant and equipment <sup>a</sup>

	Office and IT equipment €000	Total €000
<b>Cost or valuation</b>		
At 1 January 2023	105	105
Additions	—	—
At 31 December 2023	105	105
<b>Accumulated depreciation</b>		
At 1 January 2023	37	37
Depreciation for the year	21	21
At 31 December 2023	58	58
<b>Net assets</b>		
<b>At 31 December 2023</b>	<b>47</b>	<b>47</b>
At 31 December 2022	68	68

Note <sup>a</sup> On 1 January 2023, acquired and developed software assets were transferred to intangible assets (note 2.2)

## 2.2 Intangible assets <sup>a</sup>

	Acquired and developed software €000	Total €000
<b>Gross assets</b>		
At 1 January 2023	5,161	5,161
Additions	—	—
Adjustments <sup>b</sup>	364	364
Disposals	(12)	(12)
<b>At 31 December 2023</b>	<b>5,513</b>	<b>5,513</b>
<b>Accumulated amortisation</b>		
At 1 January 2023	3,047	3,047
Amortisation for the year	340	340
Amortisation of disposals	(12)	(12)
<b>At 31 December 2023</b>	<b>3,375</b>	<b>3,375</b>
<b>Net assets</b>		
<b>At 31 December 2023</b>	<b>2,138</b>	<b>2,138</b>
At 31 December 2022	2,114	2,114

Note <sup>a</sup> At 1 January 2023, acquired and developed software assets were transferred from Property, plant and equipment.

<sup>b</sup> The adjustments represent enhancements to two existing assets: €311,000 to the development of the European Regional

Development Fund (ERDF) portfolio management system and  
€53,000 to the eCohesion system.

### 2.3 Prepayments

at 31 December	2023	2022
	€000	€000
IT costs	297	109
Education fees	126	48
International institutions	71	55
Subscriptions	98	42
Insurance	8	7
Miscellaneous	7	1
	<b>607</b>	<b>262</b>

### 2.4 Accrued income

at 31 December	2023	2022
	€000	€000
National Lottery Regulator pension contributions	8	—
	<b>8</b>	<b>—</b>

### 2.5 Other debit balances

at 31 December	2023	2022
	€000	€000
Recoupable travel pass expenditure	51	28
VAT refund due	—	154
Other debit suspense items	222	94
	<b>273</b>	<b>276</b>

## 2.6 Other credit balances

at 31 December	2023	2022
	€000	€000
<b>Amounts due to the State</b>		
Income tax and USC	542	491
Pay related social insurance	284	242
Professional services withholding tax	50	22
Value added tax	84	28
Pension contributions	84	86
Local property tax	2	2
	<u>1,046</u>	<u>871</u>
Payroll deductions held in suspense	84	96
Other credit suspense items	10	201
	<u><b>1,140</b></u>	<u><b>1,168</b></u>

## 2.7 Net Exchequer funding

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	4,601	5,475
Exchequer grant undrawn	(4,856)	(2,870)
<b>Net Exchequer funding</b>	<u><b>(255)</b></u>	<u><b>2,605</b></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	612	3,497
Debit balances: suspense	273	276
	<u>885</u>	<u>3,773</u>
<b>Creditors</b>		
Due to the State	(1,046)	(871)
Credit balances: suspense	(94)	(297)
	<u>(1,140)</u>	<u>(1,168)</u>
	<u><b>(255)</b></u>	<u><b>2,605</b></u>

**2.8 State funding account**

	Note	2023	2022
		€000	€000
Balance at 1 January		2,254	2,279
Disbursements from the Vote			
Estimate provision	Account	51,298	
Surplus to be surrendered	Account	(4,601)	
Net vote		46,697	41,050
Expenditure (cash) borne elsewhere	1.1	11,376	11,860
Non-cash expenditure – notional rent	1	2,512	2,512
Net programme cost		(60,183)	(55,447)
<b>Balance at 31 December</b>		<b>2,656</b>	<b>2,254</b>

## Note 3 Vote Expenditure

### Analysis of administration expenditure

Administration expenditure in the Public Expenditure Management and Reform programme is set out below.

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	30,471	27,814	24,912
ii	Travel and subsistence	265	323	189
iii	Training and development	496	642	492
iv	Professional, consultancy and other services	837	565	749
v	Operating expenses	601	567	408
vi	Premises and accommodation expenses	270	542	333
vii	Communication and marketing expenses	95	50	18
viii	Asset and equipment expenses	465	679	548
		<b>33,500</b>	<b>31,182</b>	<b>27,649</b>

- Note <sup>a</sup> Previously, the Department's activities were split across two programmes. Following a strategic review of the Department's operating model there is now a single programme for the whole Department. Subsequent to this, a review of the comparative figures resulted in the restatement of the following prior year figures.
- <sup>b</sup> (i) Salaries, wages and allowances was increased to include €1,000 of expenditure previously shown under B.9 Public pay determination support.
- <sup>c</sup> (iv) Professional, consultancy and other services was increased by €675,000 to include expenditure previously shown under subheads A.8 Consultancy and other services; B.4 Civil service arbitration and appeals procedure; B.5 Consultancy and other services; and B.9 Public pay determination support.

**Significant variations**

The following outlines the reasons for significant variations in expenditure from the amount provided (+/- 25% and €100,000).

**iii Training and development**

*Estimate provision €496,000; outturn €642,000*

The higher level of spend of €146,000 was due to additional expenditure for the Principal Officer Leadership Development Programme that was piloted in 2023. There was also an increased uptake in courses.

**iv Professional, consultancy and other services**

*Estimate provision €837,000; outturn €565,000*

The underspend of €272,000 is due to less consultancy expenditure than planned.

**vi Premises and accommodation expenses**

*Estimate provision €270,000; outturn €542,000*

The higher level of spend of €272,000, is due to increased utility costs in the Department, general inflationary increases and increased office attendance post pandemic.

**viii Asset and equipment expenses**

*Estimate provision €465,000; outturn €679,000*

The higher level of spend of €214,000 against profile was due to expenditure on the European Regional Development Fund(ERDF) Enterprise Project Portfolio Management System(EPPM), which supports the timely drawdown of EU funds. There was also increased expenditure on ICT hardware and software licences.

**Programme A Public Expenditure and Sectoral Policy <sup>a</sup>**

		<u>2023</u>		<u>2022</u>
		<u>Estimate provision</u>	<u>Outturn</u>	<u>Outturn</u>
		€000	€000	€000
A.1	Administration – pay	30,471	27,814	24,912
A.2	Administration – non pay	3,029	3,368	2,737
A.3	Irish Government Economic and Evaluation Service	253	145	172
A.4	Economic and Social Research Institute – administration and general expenses	3,250	3,250	3,000
A.5	Structural funds technical assistance and other costs	1,846	1,154	1,169
A.6	Technical assistance costs of Regional Assemblies	1,633	1,249	992
A.7	Special EU Programmes Body and North/South programmes	4,550	3,413	3,147
A.8	Ireland/Wales and Transnational INTERREG	211	198	217
A.9	Construction innovation support	500	404	481
A.10	Public Service Trans/reform agenda	625	667	436
A.11	Employee assistance officer shared service	1,563	1,488	1,434
A.12	Civil service learning and development programme			
	<i>Original</i>	911		
	<i>Supplementary</i>	(208)		
		<hr/>		
		703	635	607
A.13	Institute of Public Administration			
	<i>Original</i>	2,725		
	<i>Supplementary</i>	209		
		<hr/>		
		2,934	2,933	2,725
A.14	Single public service pension administration project	200	66	71
A.15	Implementation of Protected Disclosures Act	405	373	285
A.16	Funding for pensions for bodies under the aegis of the Department	1,400	2,136	1,505
A.17	Public Service Innovation Fund	750	711	747
-	<i>Non-profit sector data project (discontinued)</i>	—	—	265
		<hr/>	<hr/>	<hr/>
		<b>54,323</b>	<b>50,004</b>	<b>44,902</b>

Note <sup>a</sup> There is only one programme for 2023. Programme A and B were amalgamated into one programme in 2023. The 2022 comparatives are restated to reflect the new structure.

### Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/-5% and €100,000).

#### A.1 Administration – Pay

*Estimate provision €30.471 million; outturn €27.814 million*

The saving of €2.657 million relates to a higher than expected level of vacancies caused by delays in recruitment.

#### A.2 Administration – Non pay

*Estimate provision €3.029 million; outturn €3.368 million*

The increase of €339,000 relates to an increase of €58,000 in travel and subsistence costs, due to a return to regular travel post the pandemic. There were also increases in training and development costs, premises and accommodation expenses and asset and equipment expenses, as explained above.

#### A.3 Irish Government Economic & Evaluation Service

*Estimate provision €253,000; outturn €145,000*

There was an underspend of €50,000 with the IGEES Research Fund. This is an annual competition, open to government departments undertaking collaborative research projects. The amount disbursed by the fund is dependent on the applications received. There was also less expenditure than forecast on Learning and Development programmes for 2023.

#### A.5 Structural funds technical assistance and other costs

*Estimate provision €1.846 million; outturn €1.154 million*

This underspend of €692,000 against estimate is mainly due to the transfer of enhanced development costs on the ERDF Enterprise Project Portfolio Management (EPPM) system and e-Cohesion system (€364,000) to subhead A.2 Asset and equipment expenses. There were also underspends in Internal and EU Audit Division due to staff vacancies.

#### A.6 Technical assistance costs of Regional Assemblies

*Estimate provision €1.633 million; outturn €1.249 million*

This underspend of €384,000 occurred as planned training was deferred until 2024 and a number of posts were not filled until mid-year.

#### A.7 Special EU Programmes Body and North/South programmes

*Estimate provision €4.55 million; outturn €3.413 million*

This underspend of €1.137 million is mainly due to the later than anticipated commencement of the PEACEPLUS cross-border EU programme.

**A.14 Single public service pension administration project**

*Estimate provision €200,000; outturn €66,000*

This centralised administration system will support the administration of the Single Public Service Pension Scheme by all relevant authorities. This underspend of €134,000 arose as the design work solution did not advance as planned in 2023.

**A.16 Funding for pensions for bodies under the aegis of the Department**

*Estimate provision €1.4 million; outturn €2.136 million*

This higher level of spend of €736,000 was due to a higher than anticipated pension payments and lump sums by the Institute of Public Administration. It is difficult to forecast retirements given the short notice needed to retire.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		2023		2022
		Estimated	Realised	Realised
		€000	€000	€000
1	EU programmes	1,330	1,259	1,925
2	Pension cash flow surpluses	130	274	177
3	Miscellaneous	65	100	173
4	Receipts from additional superannuation contributions on public service remuneration	1,500	1,674	1,577
<b>Total</b>		<b>3,025</b>	<b>3,307</b>	<b>3,852</b>

#### Significant variations

The following outlines the reasons for significant variations in individual appropriations-in-aid headings (+/-5% and €100,000).

**2 Pension cash flow surpluses**

*Estimate €130,000; realised €274,000*

These surpluses were ahead of profile by €144,000 as pension receipts are higher than profiled due to Building Momentum pay agreement increases.

**4 Receipts from additional superannuation contributions on public service remuneration**

*Estimate €1.5 million; realised €1.674 million*

Receipts were €174,000 ahead of estimate due to increased additional superannuation contribution receipts related to the Building Momentum pay agreement increases.

**4.2 Extra receipts payable to the Exchequer**

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Balance at 1 January	—	—
Voluntary surrender of ministerial salaries	21	37
Transferred to the Exchequer	(21)	(37)
<b>Balance at 31 December</b>	<b>—</b>	<b>—</b>

**Note 5 Staffing and Remuneration****5.1 Employee numbers**

<b>Full time equivalents</b>	<b>2023</b>	<b>2022</b>
Number of staff at year end	<b>374</b>	<b>364</b>

**5.2 Pay**

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Pay	26,968	25,249
Higher, special or additional duties allowances	369	256
Other allowances	131	10
Overtime	9	7
Employer's PRSI	2,444	2,131
<b>Total pay <sup>a</sup></b>	<b>29,921</b>	<b>27,653</b>

Note <sup>a</sup> The Department does not directly fund the pay costs of any of the bodies under its aegis.

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Higher, special or additional duties allowances	70	7	42,131	33,876
Other allowances	2	—	9,410	9,723
Overtime	18	—	927	4,404
Extra remuneration in more than one category	1	—	5,242	21,674

### 5.4 Department staffing by pay band

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows:

Pay bands (€)		Number of employees	
From	To	2023	2022
20,000	59,999	177	213
60,000	69,999	39	35
70,000	79,999	30	21
80,000	89,999	45	39
90,000	99,999	40	42
100,000	109,999	23	11
110,000	119,999	12	15
120,000	129,999	8	5
130,000	139,999	3	1
140,000	149,999	1	—
150,000	159,999	1	2
160,000	169,999	3	—
170,000	179,999	1	1
180,000	189,999	—	—
190,000	199,999	1	1
200,000	209,999	1	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	—	—
240,000	249,999	1	—

### 5.5 Other remuneration arrangements

In 2023, expenditure of €95,958 (2022: €195,174) was incurred in respect of one officer (2022: three officers) who was serving outside the Department for all or part of 2023 and whose salary was paid by the Department.

### 5.6 Payroll overpayments

at 31 December	Number of recipients	2023 €	2022 €
Overpayments	45	191,432	115,915
Recovery plans in place	17	116,297	19,402

Three individuals with recovery plans in place to a value of €24,079 transferred to other departments in the year. Recovery of the outstanding amounts will be collected by their respective departments. Delays in recovery plans being put in place are usually caused by timing differences at year end or staff being on illness leave. Recovery is made early in the following year or once the staff member returns from leave.

### 5.7 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows:

	2023 €000	2022 €000
Basic pay	<u>241</u>	<u>225</u>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre-1995 superannuation scheme for established civil servants and his entitlements to retirement benefits do not extend beyond the terms of that scheme.

## Note 6 Miscellaneous

### 6.1 Committees, commissions and special inquiries

	2023	2022
	€000	€000
Civil Service Arbitration Board <sup>a</sup>	—	23
Top Level Appointments Committee <sup>b</sup>	77	72
	<b>77</b>	<b>95</b>

Note <sup>a</sup> The Civil Service Arbitration Board provides means acceptable both to the State and to its employees for dealing with claims and proposals relating to the conditions of service of civil servants and to secure the fullest co-operation between the State, as employer, and civil servants, as employees, for the better discharge of public business.

<sup>b</sup> The Top Level Appointments Committee (TLAC) was established in 1984. The Committee's function is to recommend candidates to Ministers and Government for the most senior positions in the civil service – at Assistant Secretary level and upwards. By carrying out this function in an independent manner and by making its decisions strictly on the basis of the relative merit of the candidates for the positions concerned, TLAC aims to strengthen the management structure of the civil service, and to provide a means by which the best candidates can aspire to fulfilling their potential.

### 6.2 EU funding

The outturn shown in subheads A.5, A.6 and A.7 includes payments in respect of activities which are co-financed by the EU. Estimates of expenditure and actual outturns were as follows:

Subhead	Description	2023		2022
		Estimate €000	Outturn €000	Outturn €000
A.5	Structural funds technical assistance and other costs	1,846	1,154	1,169
A.6	Technical assistance costs of Regional Assemblies	1,633	1,249	992
A.7	6 Special EU Programmes Body and North/South programmes	4,550	3,413	3,147
		<b>8,029</b>	<b>5,816</b>	<b>5,308</b>

### 6.3 Land Development Agency

As provided for in section 25 of the Land Development Agency Act 2021, the Minister for Public Expenditure, National Development Plan Delivery and Reform and the Minister for Housing, Local Government and Heritage (the Ministers) are the sole shareholders in the Land Development Agency (LDA). In 2023, the Minister for Finance directed the National Treasury Management Agency to transfer a further €825 million out of the assets of the Irish Strategic Investment Fund to the LDA for the purpose of discharging the Minister for Public Expenditure, National Development Plan Delivery and Reform's liability arising from the Minister's subscription for further shares in the LDA with a nominal value of €825 million.

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Shareholding of Equity in Land Development Agency		
Balance at 1 January	99,000	—
Acquired in the year	<u>825,000</u>	<u>99,000</u>
Balance at 31 December	924,000	99,000

### Note 7 Contingency Fund

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Balance at 1 January	1,200	1,200
Receipts	—	—
Payments	<u>—</u>	<u>—</u>
Balance at 31 December	<u><b>1,200</b></u>	<u><b>1,200</b></u>

The Contingency Fund is a non-statutory fund formed in 1923. The fund is available for use to facilitate the defraying of urgent or unforeseen expenditure which is not covered by the ordinary Votes and for which it may be impracticable to seek the immediate approval of Dáil Éireann e.g. during recess.

The procedures in relation to the operation of the fund are set out in *Public Financial Procedures* (Sections C.1.5 to C.1.12).

The size of the fund is reviewed every five years. Following a review in 2020, it was decided that the fund should remain at its existing level.